

EXHIBIT C



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March 22, 2012

Via Facsimile (216) 615-43711

Honorable Lesley Wells
United States District Judge
Howard M. Metzenbaum U.S. Courthouse
201 East Superior Avenue, Room 328
Cleveland, Ohio 44114-1201

Re: Hodell-Natco Industries, Inc. v. SAP America, Inc., et al.
USDC, Northern District of Ohio, No. 1:08-CV-02755

Dear Judge Wells:

Pursuant to the Court's instructions during the case management conference held on March 15, 2012, I write on behalf of SAP concerning the motion to compel filed by Hodell. SAP continues to believe that it has fully met its discovery obligations, that Hodell's motion to compel is procedurally improper, and that Hodell prematurely filed its motion without having first completed a meet and confer process.

Nonetheless, as the Court requested, SAP and Hodell discussed the issues raised in Hodell's motion and it is SAP's belief that the only Requests still in dispute are: Hodell's First Document Request No. 14 and Hodell's Second Document Requests Nos. 5, 15, 17, and 18.

Hodell conceded that there is (and was) no legitimate dispute over its Request Nos. 9 and 12 of its First Document Requests, and Nos. 7 and 11 of its Second Document Requests.

While SAP believes there was also no legitimate dispute over the remaining Requests, it offered in good faith to satisfy any remaining Hodell contentions concerning First Document Request Nos. 9 and 30, and Second Document Request Nos. 1, 2, 3, 4, 6, 8, 9, 10, 13, 14, 19, 21, and 22 by conducting a good faith search for additional documents that may be responsive to these Requests. SAP discussed with Hodell potential sources for such documents, which may include additional custodial document collections and productions. SAP has agreed to produce any additional responsive documents in a reasonable time frame.

DrinkerBiddle&Reath,

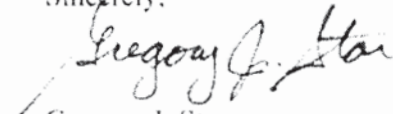
The Honorable Lesley Wells

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SAP will file its response to Hodell's motion and address the Requests that remain in dispute.

Sincerely,



Gregory J. Star

cc: Michael J. Miller, Esq.
P. Wesley Lambert, Esq.
Roy Hulme, Esq.